

EXHIBIT C - UNTIMELY CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
PIONEER SPEAKERS INC C/O MAX J NEWMAN BUTZEL LONG PC STONERIDGE WEST 41000 WOODWARD AVE BLOOMFIELD HILLS, MI 48304	16802	Secured: Priority: Administrative: Unsecured: \$153,750.00 Total: \$153,750.00	02/11/2008	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
Total:		1		\$153,750.00